

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 44.242

the original sales account must be produced.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 56, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986; T.D. ATF-480, 67 FR 30803, May 8, 2002]

§ 44.230 Proof of loss.

When the claimant is unable to procure a certificate of landing, in accordance with the provisions of § 44.228, in consequence of loss of the tobacco products, and cigarette papers and tubes, his application for relief shall set forth the extent of the loss and, if possible, the location and manner of shipwreck or other casualty and the time of its occurrence. When obtainable, affidavits of the vessel's owners should be furnished detailing the manner and extent of the loss and the time and location of the disaster. If the tobacco products, and cigarette papers and tubes were insured, the claimant shall furnish certificates by officers of the insurance companies that the insurance has been paid, and that, to the best of their knowledge and belief, the tobacco products, and cigarette papers and tubes were actually destroyed. The aforesaid proof shall be furnished to the appropriate TTB officer within 6 months from the date of clearance of the tobacco products, and cigarette papers and tubes from the United States.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 56, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 44.231 Extension of time.

In case the claimant, from causes beyond his control, is unable to furnish the landing certificate or proof of loss, within the time prescribed therefor, he may make an application to the appropriate TTB officer for an extension of time in which to do so. Such application must state specifically the cause of failure to furnish the evidence. Two extensions of three months each may be granted by the appropriate TTB officer, provided the surety on the draw-

back bond of the claimant assents in writing thereto.

(72 Stat. 1419; 26 U.S.C. 5706)

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975]

§ 44.232 Allowance of claim.

On receipt of the executed Form 5620.7 from the district director of customs, the appropriate TTB officer will allow or disallow the claim in accordance with existing law and regulations. If the claim is not allowed in full the appropriate TTB officer will notify the claimant, in writing, of the reasons for any disallowance.

(72 Stat. 1419; 26 U.S.C. 5706)

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-424, 64 FR 71933, Dec. 22, 1999]

Subpart L—Withdrawal of Cigars From Customs Warehouses

SOURCE: 25 FR 4725, May 28, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

§ 44.241 Shipment restricted.

Cigars produced in a customs warehouse in accordance with customs laws and regulations may be withdrawn under this subpart, without payment of tax, for export or for delivery for subsequent exportation. Duties paid on the tobacco used in the manufacture of such cigars may not be recovered on the exportation of the cigars under this subpart.

§ 44.242 Responsibility for tax on cigars.

A customs warehouse proprietor who withdraws cigars for export under his bond, without payment of tax, in accordance with the provisions of this part, shall be responsible for payment of such tax until he is relieved of such responsibility by furnishing the appropriate TTB officer evidence satisfactory to the appropriate TTB officer of exportation or proper delivery, as required by this subpart, or satisfactory evidence of such other disposition as may be used as the lawful basis for such relief. Such evidence shall be furnished within 90 days of the date of